



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: GLIDDEN SANITARY DISTRICTPrincipal Office: P.O. BOX 18  
GLIDDEN, WI 54527For the Year Ended: DECEMBER 31, 2003**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I AGNES BEIL of  
(Person responsible for accounts)

\_\_\_\_\_, GLIDDEN SANITARY DISTRICT, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/26/2004  
(Date)

CLERK

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(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** GLIDDEN SANITARY DISTRICT

**Utility Address:** P.O. BOX 18  
GLIDDEN, WI 54527

**When was utility organized?** 1/1/1971

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** AGNES BEIL

**Title:** CLERK

**Office Address:**

P.O. BOX 18  
GLIDDEN, WI 54527

**Telephone:** (715) 264 - 2962

**Fax Number:**

**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MARK A. VAN VLACK

**Title:** CERTIFIED PUBLIC ACCOUNTANT

**Office Address:** MAITLAND, SINGLER & VAN VLACK, S.C.  
306 W 3RD ST  
ASHLAND, WI 54806

**Telephone:** (715) 682 - 5544

**Fax Number:** (715) 682 - 5545

**E-mail Address:** mvanvlack@ncis.net

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** CHARLES HULTQUIST

**Title:** CHAIRMAN

**Office Address:**

371 E 3RD ST  
GLIDDEN, WI 54527

**Telephone:** (715) 264 - 2011

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    NO

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MARK A. VAN VLACK**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** MAITLAND, SINGLER & VAN VLACK, S.C.  
306 W 3RD ST  
ASHLAND, WI 54806**Telephone:** (715) 682 - 5544**Fax Number:** (715) 682 - 5545**E-mail Address:** mvanvlack@ncis.net**Date of most recent audit report:** 3/11/2004**Period covered by most recent audit:** 12/31/03 - COMPILATION

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**Names and titles of utility management including manager or superintendent:**

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**Name:** AGNES BEIL**Title:** CLERK**Office Address:**  
P.O. BOX 18  
GLIDDEN, WI 54527**Telephone:** (715) 264 - 2962**Fax Number:****E-mail Address:**

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**Name:** DARLENE MOSBAUGH**Title:** TREASURER**Office Address:**  
P.O. BOX 18  
GLIDDEN, WI 54527**Telephone:** (715) 264 - 2138**Fax Number:** ( ) - EXT**E-mail Address:**

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**Name:** DENNIS EDER**Title:** SUPERINTENDENT**Office Address:**  
P.O. BOX 18  
GLIDDEN, WI 54527**Telephone:** (715) 264 - 5842**Fax Number:****E-mail Address:**

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**Name of utility commission/committee:** BOARD OF COMMISSIONERS

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**Names of members of utility commission/committee:**

MR WILLIAM BOGYO, COMMISSIONER

MR CHARLES HULTQUIST, CHAIRMAN

## IDENTIFICATION AND OWNERSHIP

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**Is sewer service rendered by the utility?**

**If "yes," has the municipality by ordinance combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO

**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

NONE

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	40,128	40,061	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	35,912	23,251	<b>2</b>
Depreciation Expense (403)	11,352	11,874	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	1,518	1,319	<b>5</b>
<b>Total Operating Expenses</b>	<b>48,782</b>	<b>36,444</b>	
<b>Net Operating Income</b>	<b>(8,654)</b>	<b>3,617</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>(8,654)</b>	<b>3,617</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	750	1,269	<b>9</b>
Miscellaneous Nonoperating Income (421)	9,833	1,247	<b>10</b>
<b>Total Other Income</b>	<b>10,583</b>	<b>2,516</b>	
<b>Total Income</b>	<b>1,929</b>	<b>6,133</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	652	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>652</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,277</b>	<b>6,133</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	3,515	3,805	<b>13</b>
Amortization of Debt Discount and Expense (428)	0	0	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>18</b>
<b>Total Interest Charges</b>	<b>3,515</b>	<b>3,805</b>	
<b>Net Income</b>	<b>(2,238)</b>	<b>2,328</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(48,946)	(51,274)	<b>19</b>
Balance Transferred from Income (433)	(2,238)	2,328	<b>20</b>
Miscellaneous Credits to Surplus (434)	72,630	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>21,446</b>	<b>(48,946)</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	40,128		40,128	1
<b>Total (Acct. 400):</b>	<b>40,128</b>	<b>0</b>	<b>40,128</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	35,912		35,912	2
<b>Total (Acct. 401):</b>	<b>35,912</b>	<b>0</b>	<b>35,912</b>	
<b>Depreciation Expense (403):</b>				
Derived	11,352		11,352	3
<b>Total (Acct. 403):</b>	<b>11,352</b>	<b>0</b>	<b>11,352</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	1,518		1,518	5
<b>Total (Acct. 408):</b>	<b>1,518</b>	<b>0</b>	<b>1,518</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>(8,654)</b>	<b>0</b>	<b>(8,654)</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
VARIOUS BANK & INVESTMENT ACCOUNTS	750	0	750	10
<b>Total (Acct. 419):</b>	<b>750</b>	<b>0</b>	<b>750</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		1,718	1,718	11

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
NON REGULATED SEWER UTILITY	8,115	0	8,115 12
<b>Total (Acct. 421):</b>	<b>8,115</b>	<b>1,718</b>	<b>9,833</b>
<b>TOTAL OTHER INCOME:</b>	<b>8,865</b>	<b>1,718</b>	<b>10,583</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 13
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		652	652 14
NONE	0	0	0 15
<b>Total (Acct. 426):</b>	<b>0</b>	<b>652</b>	<b>652</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>652</b>	<b>652</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	3,515		3,515 16
<b>Total (Acct. 427):</b>	<b>3,515</b>	<b>0</b>	<b>3,515</b>

**Amortization of Debt Discount and Expense (428):**

NONE	0		0 17
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE			0 18
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0		0 19
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Other Interest Expense (431):**

Derived	0		0 20
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 21
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>3,515</b>	<b>0</b>	<b>3,515</b>
<b>NET INCOME:</b>	<b>(3,304)</b>	<b>1,066</b>	<b>(2,238)</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(48,946)	0	(48,946) 22
<b>Total (Acct. 216):</b>	<b>(48,946)</b>	<b>0</b>	<b>(48,946)</b>
Balance Transferred from Income (433):			
Derived	(3,304)	1,066	(2,238) 23
<b>Total (Acct. 433):</b>	<b>(3,304)</b>	<b>1,066</b>	<b>(2,238)</b>
Miscellaneous Credits to Surplus (434):			
RECLASS CONTRIBUTED CAPITAL AT 12/31/02	40,885	31,745	72,630 24
<b>Total (Acct. 434):</b>	<b>40,885</b>	<b>31,745</b>	<b>72,630</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 25
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 26
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 27
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>(11,365)</b>	<b>32,811</b>	<b>21,446</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	40,128	0	0	0	40,128	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	13				13	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>40,115</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,115</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	628,080	617,757	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	230,312	218,868	<b>2</b>
<b>Net Utility Plant</b>	<b>397,768</b>	<b>398,889</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	736,987	728,674	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	289,770	277,959	<b>4</b>
<b>Net Nonutility Property</b>	<b>447,217</b>	<b>450,715</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	20,451	20,289	<b>7</b>
<b>Total Other Property and Investments</b>	<b>467,668</b>	<b>471,004</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	73,042	75,361	<b>8</b>
Temporary Cash Investments (132)	0	0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	6,851	6,591	<b>11</b>
Other Accounts Receivable (143)	9,718	10,302	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	3,021	3,021	<b>14</b>
Materials and Supplies (150)	7,181	7,799	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>99,813</b>	<b>103,074</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>965,249</b>	<b>972,967</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	862,616	497,518	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	21,446	(48,946)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>884,062</b>	<b>448,572</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	74,000	82,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>74,000</b>	<b>82,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	5,429	2,720	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	1,758	1,948	<b>32</b>
Other Current and Accrued Liabilities (238)	0	0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>7,187</b>	<b>4,668</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	437,727	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>965,249</b>	<b>972,967</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	617,757	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	586,793	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	33,724	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	7,563				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>628,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	217,915	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	12,397	0	0	0	12
<b>Total Accumulated Provision</b>	<b>230,312</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>397,768</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	218,868				<b>218,868</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	11,352				<b>11,352</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	378				<b>378</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>11,730</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,730</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	938				<b>938</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
DEPR'N - CONTR CAP 1/103	11,745				<b>11,745</b>	<b>18</b>
<b>Total debits</b>	<b>12,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,683</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>217,915</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>217,915</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<b>22</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.2)</b>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	652				<b>652</b>	<b>4</b>
Accruals charged other						<b>5</b>
accounts (specify):						<b>6</b>
					<b>0</b>	<b>7</b>
Salvage					<b>0</b>	<b>8</b>
Other credits (specify):						<b>9</b>
Est. deprec on contrib plnt 1/1/03	11,745				<b>11,745</b>	<b>10</b>
<b>Total credits</b>	<b>12,397</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,397</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	0				<b>0</b>	<b>13</b>
Cost of removal					<b>0</b>	<b>14</b>
Other debits (specify):						<b>15</b>
					<b>0</b>	<b>16</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>12,397</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,397</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>19</b>
If yes, what is the rate?	2.00%					<b>20</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	728,674	8,313		<b>736,987</b>	<b>1</b>
<b>Other (specify):</b>					
NONE	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>728,674</b>	<b>8,313</b>	<b>0</b>	<b>736,987</b>	
Less accum. prov. depr. & amort. (122)	277,959	11,811		<b>289,770</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>450,715</b>	<b>(3,498)</b>	<b>0</b>	<b>447,217</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	13	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	19	4
<b>Total Additions</b>	<b>32</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	13	5
Accounts written off during the year: Others	19	6
<b>Total accounts written off</b>	<b>32</b>	
<b>Balance end of year</b>	<b>0</b>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	6,142	6,904	2
Sewer utility	1,039	895	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>7,181</b>	<b>7,799</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			0	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	497,518	<b>1</b>
<b>Changes during year (explain):</b>		
RECLASS CONTRIBUTED CAPITAL GRANTS TO MUNICIPALITY	365,098	<b>2</b>
<b>Balance end of year</b>	<b>862,616</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
RURAL SERVICES FMHA	08/28/1970	08/28/2010	4.75%	74,000	1
<b>Total Bonds (Account 221):</b>				<b>74,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
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NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	1,518	2
Charged electric department expense		3
Charged sewer department expense	812	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>2,330</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	2,285	7
PSC Remainder Assessment	45	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>2,330</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
RURAL SERVICES	1,948	3,515	3,705	1,758	1
NONE	0			0	2
<b>Subtotal</b>	<b>1,948</b>	<b>3,515</b>	<b>3,705</b>	<b>1,758</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,948</b>	<b>3,515</b>	<b>3,705</b>	<b>1,758</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
RURAL SERVICES RESERVE ACCOUNT	20,451	3
<b>Total (Acct. 125):</b>	<b>20,451</b>	
<b>Notes Receivable (141):</b>		
NONE	0	4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	6,851	5
Electric	0	6
Sewer (Regulated)	0	7
<b>Other (specify):</b>		
NONE	0	8
<b>Total (Acct. 142):</b>	<b>6,851</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	9,718	9
Merchandising, jobbing and contract work	0	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total (Acct. 143):</b>	<b>9,718</b>	
<b>Receivables from Municipality (145):</b>		
UNPAID HYDRANT RENTAL	3,021	12
<b>Total (Acct. 145):</b>	<b>3,021</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	17
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	586,403	0	0	0	<b>586,403</b>	<b>1</b>
Materials and Supplies	6,523	0	0	0	<b>6,523</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	218,391	0	0	0	<b>218,391</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>374,535</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>374,535</b>	
Net Operating Income	(8,654)	0	0	0	<b>(8,654)</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-2.31%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-2.31%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**1. Acquisitions.**

NONE

**2. Leaseholder changes.**

NONE

**3. Extensions of service.**

NONE

**4. Estimated changes in revenues due to rate changes.**

NONE

**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

**6. Formal proceedings with the Public Service Commission.**

NONE

**7. Any additional matters.**

UTILITY IS IN THE PROCESS OF OBTAINING GRANTS TO MAKE UTILITY  
IMPROVEMENT.  
CONSTRUCTION IS EXPECTED IN 2004.

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## FINANCIAL SECTION FOOTNOTES

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NONE

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	31,744	0	0	405,983	0	<b>437,727</b>	<b>1</b>
<b>Add credits during year:</b>							
SERVICES				750		<b>750</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	31,744			406,733		<b>438,477</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	39,466	39,077	1
<b>Total Sales of Water</b>	<b>39,466</b>	<b>39,077</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	0	0	2
Other Water Revenues (474)	662	984	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>	<b>662</b>	<b>984</b>	
<b>Total Operating Revenues</b>	<b>40,128</b>	<b>40,061</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	22,822	14,548	5
General Operating Expenses (680-690)	13,090	8,703	6
<b>Total Operation and Maintenance Expenses</b>	<b>35,912</b>	<b>23,251</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	11,352	11,874	7
Amortization Expense (404)	0	0	8
Taxes (408)	1,518	1,319	9
<b>Total Other Operating Expenses</b>	<b>12,870</b>	<b>13,193</b>	
<b>Total Operating Expenses</b>	<b>48,782</b>	<b>36,444</b>	
<b>NET OPERATING INCOME</b>	<b>(8,654)</b>	<b>3,617</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	10	1,000	836	1
Commercial	3	800	511	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>13</b>	<b>1,800</b>	<b>1,347</b>	
Metered Sales to General Customers (461)				
Residential	231	8,543	19,278	4
Commercial	31	2,459	4,289	5
Industrial	4	410	866	6
<b>Total Metered Sales to General Customers (461)</b>	<b>266</b>	<b>11,412</b>	<b>24,433</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	271		12,085	8
Other Sales to Public Authorities (464)	5	689	1,601	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>555</b>	<b>13,901</b>	<b>39,466</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	12,085	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>12,085</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	422	7
<b>Other (specify):</b>		
MISCELLANEOUS - RECONNECTION CHARGES	240	8
<b>Total Other Water Revenues (474)</b>	<b>662</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	9,438	6,063	<b>1</b>
Purchased Water (610)		0	<b>2</b>
Fuel or Power Purchased for Pumping (620)	4,055	3,535	<b>3</b>
Chemicals (630)		0	<b>4</b>
Supplies and Expenses (640)	4,415	486	<b>5</b>
Repairs of Water Plant (650)	4,914	4,464	<b>6</b>
Transportation Expenses (660)		0	<b>7</b>
<b>Total Plant Operation and Maintenance Expenses</b>	<b>22,822</b>	<b>14,548</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	3,750	3,750	<b>8</b>
Office Supplies and Expenses (681)	836	504	<b>9</b>
Outside Services Employed (682)	7,515	2,314	<b>10</b>
Insurance Expense (684)		0	<b>11</b>
Employees Pensions and Benefits (686)		0	<b>12</b>
Regulatory Commission Expenses (688)		0	<b>13</b>
Miscellaneous General Expenses (689)	976	2,135	<b>14</b>
Uncollectible Accounts (690)	13	0	<b>15</b>
<b>Total General Operating Expenses</b>	<b>13,090</b>	<b>8,703</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>35,912</b>	<b>23,251</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security	WAGES	1,473	1,283	3
PSC Remainder Assessment	N/A	45	36	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>1,518</b>	<b>1,319</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,000		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	49,470		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>50,470</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2,079		12
Structures and Improvements (321)	32,361		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	64,950		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,258		20
<b>Total Pumping Plant</b>	<b>100,648</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,548		23
<b>Total Water Treatment Plant</b>	<b>4,548</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,000	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			49,470	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>50,470</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			2,079	12
Structures and Improvements (321)			32,361	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			64,950	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,258	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>100,648</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,548	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>4,548</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	37,723		26
Transmission and Distribution Mains (343)	291,293		27
Fire Mains (344)	0		28
Services (345)	77,504	450	29
Meters (346)	18,497	1,530	30
Hydrants (348)	25,202		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>450,219</b>	<b>1,980</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	586		35
Computer Equipment (372.1)	387		36
Transportation Equipment (373)	1,097		37
Other General Equipment (379)	9,802		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>11,872</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>617,757</b>	<b>1,980</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>617,757</b>	<b>1,980</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			37,723 26
Transmission and Distribution Mains (343)		(25,280)	266,013 27
Fire Mains (344)			0 28
Services (345)	257	(6,726)	70,971 29
Meters (346)	681		19,346 30
Hydrants (348)			25,202 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>938</b>	<b>(32,006)</b>	<b>419,255</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			586 35
Computer Equipment (372.1)			387 36
Transportation Equipment (373)			1,097 37
Other General Equipment (379)			9,802 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>11,872</b>
<b>Total utility plant in service directly assignable</b>	<b>938</b>	<b>(32,006)</b>	<b>586,793</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>938</b>	<b>(32,006)</b>	<b>586,793</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)		1,718	29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>1,718</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>1,718</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>0</b>	<b>1,718</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		25,280	25,280 27
Fire Mains (344)			0 28
Services (345)		6,726	8,444 29
Meters (346)			0 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>32,006</b>	<b>33,724</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>32,006</b>	<b>33,724</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>32,006</b>	<b>33,724</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,268	2,268	1
February			2,192	2,192	2
March			2,728	2,728	3
April			2,387	2,387	4
May			2,278	2,278	5
June			2,221	2,221	6
July			2,270	2,270	7
August			2,260	2,260	8
September			2,181	2,181	9
October			2,052	2,052	10
November			2,061	2,061	11
December			2,103	2,103	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>27,001</b>	<b>27,001</b>	
Less: Water sold				13,901	13
Volume pumped but not sold				13,100	14
Volume sold as a percent of volume pumped				51%	15
Volume used for water production, water quality and system maintenance				1,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				3,000	18
Total volume not sold but accounted for				4,000	19
Volume pumped but unaccounted for				9,100	20
Percent of water lost				34%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
UTILITY IS IN THE PROCESS OF ANALYZING ITS SYSTEM TO DETERMINE WHAT REPAIRS AND IMPROVEMENTS THAT MAY NEED TO BE MADE. HOPEFULLY THIS WILL LEAD TO A REDUCTION IN WATER LOSS.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				106	23
Date of maximum: 4/1/2003					24
Cause of maximum:					25
WATER MAIN REPAIRS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				44	26
Date of minimum: 12/28/2003					27
Total KWH used for pumping for the year				42,735	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
369 MACK STREET	1	106	10	1,000,000	Yes	<b>1</b>
409 ADAM STREET	2	85	10	1,000,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	1	2	1
Location	BLANK	BLANK	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FAIR MORSE	LAYNE NW	5
Year Installed	1949	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	200	8
Pump Motor or Standby Engine Mfr	GE	GE	9 10
Year Installed	1949	1983	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	15	20	13

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			26

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES</b>			<b>2</b>
<b>OR ELEVATED TANKS</b>			<b>3</b>
Type: R (reservoir), S (standpipe)			<b>4</b>
or ET (elevated tank)	ET		<b>5</b>
Year constructed	1966		<b>6</b>
Primary material (earthen, steel,			<b>7</b>
concrete, other)	STEEL		<b>8</b>
Elevation difference in feet			<b>9</b>
(See Headnote 3.)	125		<b>10</b>
Total capacity in gallons (actual)	50,000		<b>11</b>
<b>WATER TREATMENT PLANT</b>			<b>12</b>
Disinfection, type of equipment			<b>13</b>
(gas, liquid, powder, other)			<b>14</b>
Points of application			<b>15</b>
(wellhouse, central facilities,			<b>16</b>
booster station, other)			<b>17</b>
Filters, type (gravity, pressure,			<b>18</b>
other, none)			<b>19</b>
Rated capacity of filter plant			<b>20</b>
(m.g.d.) (note: 1,200,000 gal/day			<b>21</b>
= 1.2 m.g.d.)			<b>22</b>
Is a corrosion control chemical			<b>23</b>
used (yes, no)?			<b>24</b>
Is water fluoridated (yes, no)?			<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	2,594	0	0	0	2,594	1
P	D	0.750	200	0	0	0	200	2
M	D	2.000	3,178	0	0	0	3,178	3
P	D	2.000	3,225	0	0	0	3,225	4
M	D	6.000	16,994	0	0	0	16,994	5
M	D	8.000	2,657	0	0	0	2,657	6
Total Within Municipality			28,848	0	0	0	28,848	
Total Utility			28,848	0	0	0	28,848	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	287	2	1	0	288	24	1
M	1.000	6	0	0	0	6		2
M	1.250	3	1	0	0	4		3
M	2.000	3	0	0	0	3		4
M	3.000	1	0	0	0	1		5
<b>Total Utility</b>		<b>300</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>302</b>	<b>24</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	286	12	10	0	288	20	1
1.000	6	0	0	0	6	0	2
1.250	3	1	0	0	4	0	3
2.000	3	0	0	0	3	0	4
3.000	1	0	0	0	1	0	5
<b>Total:</b>	<b>299</b>	<b>13</b>	<b>10</b>	<b>0</b>	<b>302</b>	<b>20</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	232	28	1	3	0	24	288	1
1.000	3	1	2	0	0	0	6	2
1.250	0	2	0	2	0	0	4	3
2.000	0	1	1	1	0	0	3	4
3.000	0	0	0	1	0	0	1	5
<b>Total:</b>	<b>235</b>	<b>32</b>	<b>4</b>	<b>7</b>	<b>0</b>	<b>24</b>	<b>302</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	43				43	2
<b>Total Fire Hydrants</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	43
Number of distribution system valves end of year:	68
Number of distribution valves operated during year:	68

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

#### General footnotes

ACCOUNTS 600, 640 & 682 - DURING 2003 THE UTILITY SPENT A SIGNIFICANT AMOUNT OF TIME AND EXPENSE IN ANALYZING ITS OPERATION IN ORDER TO DEVELOP PLANS IN ORDER TO APPLY FOR GRANTS FOR POTENTIAL IMPROVEMENTS. THIS LED TO SIGNIFICANT INCREASES IN THE ABOVE ACCOUNTS.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

#### General footnotes

ADJUSTMENTS REPORTED IN ACCOUNTS 343 & 345 ARE TO RECLASS THE COST OF IMPROVEMENTS FINANCED BY CONTRIBUTED CAPITAL FROM PLANT ACCOUNTS FINANCED BY UTILITY TO PLANT ACCOUNTS FINANCED BY CONTRIBUTIONS.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

#### General footnotes

SEE EXPLANATION FOR PAGE W-8.

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